

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2015, Fiscal Period 10

Exhibit F-I-A

104 - Andalusia City Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$1,687,546.81	\$256,188.50	\$468,560.38	\$498.17	\$0.00	\$97,598.77	\$0.00
Investments	\$0.00	\$16,628.70	\$509,456.70	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$2,769,143.04	\$3,243.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$578,178.25	(\$19,192.44)	(\$20,652.27)	\$420,986.31	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$28,991.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$1,024.94)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,463,581.21
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,620,100.13
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$958,846.18
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,674,111.13
Other Debits							
Total Assets and Other Debits:	\$5,033,843.16	\$285,859.64	\$957,364.81	\$421,484.48	\$0.00	\$97,598.77	\$37,716,638.65
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$63,179.65	\$11,926.73	\$0.00	\$0.00	\$0.00	\$1,041.00	\$0.00
Interfund Payable	\$538,866.02	\$40,886.56	\$0.00	\$379,567.27	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$22,169.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,632,957.31
Total Liabilities:	\$602,045.67	\$74,983.07	\$0.00	\$379,567.27	\$0.00	\$1,041.00	\$3,632,957.31
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,083,681.34
Contributed Capital							
Reserved Fund Balance	\$160,306.75	\$161,123.41	\$452,850.40	\$100,492.17	\$0.00	\$29,543.58	\$0.00
Unreserved Fund balance	\$4,271,490.74	\$49,753.16	\$504,514.41	(\$58,574.96)	\$0.00	\$67,014.19	\$0.00
Total Fund Equity:	\$4,431,797.49	\$210,876.57	\$957,364.81	\$41,917.21	\$0.00	\$96,557.77	\$34,083,681.34
Total Liabilities and Fund Equity:	\$5,033,843.16	\$285,859.64	\$957,364.81	\$421,484.48	\$0.00	\$97,598.77	\$37,716,638.65

Information in this report has been reconciled to the corresponding bank statements.